

Exhibit D**MISSOURI DEPARTMENT OF TRANSPORTATION**

Combined Statement of Revenues, Expenses, and Changes in
Retained Earnings – Internal Service Funds and
Discretely Presented Component Units

For the Year Ended June 30, 1999

	<u>Internal Service</u>	<u>Component Units</u>
Operating revenues:		
Insurance premiums:		
Highway workers' compensation	\$ 5,125,230	—
Highway patrol workers' compensation	817,889	—
Highway automobile liability	1,135,508	—
Contributions:		
State	22,009,251	—
Member	14,391,154	—
Interest income	—	1,623,204
Taxes	—	4,098,789
Other	251,351	4,926
Total operating revenues	<u>43,730,383</u>	<u>5,726,919</u>
Operating expenses:		
Program	889,857	—
Self-insurance claims:		
Highway workers' compensation	5,645,053	—
Highway patrol workers' compensation	1,684,522	—
Highway automobile liability	1,120,552	—
Highway general liability	2,500,769	—
Medical and life:		
Insurance premium	5,766,243	—
Claims	31,227,286	—
Administrative service	1,682,539	—
Prescription drugs	8,451,389	—
Professional fees	49,958	—
Other	31,513	—
Capital outlays	—	252,785
Loan loss reserve	—	106,460
Other	—	151,780
Total operating expenses	<u>59,049,681</u>	<u>511,025</u>
Operating income (loss)	<u>(15,319,298)</u>	<u>5,215,894</u>
Nonoperating revenues:		
Interest income	1,471,974	1,941,958

Interest expense	—	(2,333,689)
Federal grant	—	8,258,881
State grant	—	2,000,000
Net decrease in fair value of investments	<u>(19,208)</u>	<u>—</u>
Total nonoperating revenues	<u>1,452,766</u>	<u>9,867,150</u>
Income (loss)	(13,866,532)	15,083,044
Retained earnings at beginning of year	<u>7,398,510</u>	<u>43,017,801</u>
Retained earnings at end of year	<u>\$ (6,468,022)</u>	<u>58,100,845</u>

See accompanying notes to combined financial statements.